IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 31ST JANUARY 2007 / 11TH MAGHA 1928

WP(C).No. 2785 of 2007(F)

PETITIONER:

ABUSALI.M. AGED 78 YEARS,
S/O.MOHAMMED, KASIM, JALAL MANZIL,
PALLIMUKKU, PEYAD, NEYYATTINKARA.

BY ADV. SRI.K.A.JALEEL

RESPONDENTS:
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1. THE JOINT REGIONAL TRANSPORT OFFICER,
NEYYATTINKARA, THIRUVANANTHAPURAM DISTRICT.

2. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, NEYYATTINKARA.

3. THE SUB INSPECTOR OF POLICE,
NEYYATTINKARA POLICE STATION,
TRIVANDRUM DISTRICT.

BY GOVERNMENT PLEADER SRI.M.A.FAYAZ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

WP(C).No.2785 of 2007-F

Dated this the 31st day of January, 2007.

JUDGMENT

The petitioner has approached this court challenging Ext.P1 revenue recovery notice proposing to recover motor vehicles tax for the petitioner's vehicle KL-01/C-1744 for the period from 1997-1999. He submits the vehicle was seized by the Assistant Motor Vehicles Inspector for non-payment of tax on 26-4-1999. Therefore, the demand of tax thereafter may not be justified. So, he has filed Ext.P2 representation claiming that the tax for the period after 26-4-1999 may be excluded from Ext.P1 demand. It was followed by Ext.P3 representation. Thereafter, this writ petition is filed seeking a direction to consider Ext.P2 representation and praying for a declaration that he is not liable to pay tax after 26-4-1999.

2. The learned Government Pleader, upon instruction, submitted that the tax demanded under Ext.P1 relates to the period from 1-4-1997 to 30-6-1999. Since the vehicle was seized on 26-4-1999, it is submitted the petitioner is liable to pay tax for the quarter ending on 30-6-1999, therefore tax has been demanded for the period from 1-4-1996 to 30-6-1999, it is submitted.

3. Since Ext.P1 does not relate to any quarter which commences after the seizure of the vehicle, I find nothing illegal with Ext.P1. Accordingly, the writ petition fails, and it is dismissed.

K.BALAKRISHNAN NAIR,
JUDGE.

MS